

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

N o t i c e

N(30)000-317

January 29, 1999

Application of RRA Section
Subject: 3705(a) to Counsel Employees

Cancellation Date: July 28, 1999

This Notice is to inform Chief Counsel employees that Restructuring and Reform Act of 1998 (RRA) section 3705(a) applies to correspondence by Chief Counsel employees and to provide guidance on complying with the requirements of this new off-Code provision.

In general, RRA section 3705(a) provides that correspondence received by a taxpayer with respect to tax related matters from the Internal Revenue Service shall include the name, telephone number and the unique identifying number of the Internal Revenue Service employee whom the taxpayer may contact with respect to the correspondence. The provision also applies with respect to telephone and personal contacts with taxpayers. In this regard, the provision applies with respect to correspondence or contacts with an authorized representative of a taxpayer, such as an attorney or accountant. The provision is effective on January 22, 1999.

Scope

RRA section 3705(a) applies to both docketed and nondocketed tax related matters. For example, the provision is applicable to correspondence or contact with a taxpayer or authorized representative by a Counsel employee in connection with a private letter ruling (PLR) or general information letter. Similarly, the provision is applicable to correspondence or contact with a taxpayer or authorized representative by a Counsel employee who is functioning as a Special Assistant United States Attorney (SAUSA).

RRA section 3705(a) does not apply to the issuance of a TAM by Counsel employees to Examination or Appeals, since a TAM is not correspondence to a taxpayer or authorized representative. On the other hand, the requirements of RRA section 3705(a) do apply when the TAM is provided to the taxpayer or the authorized representative. Thus, a TAM issued to Examination or Appeals need not contain the identifying information of the Counsel employee required by RRA section 3705(a) but the identifying information of the IRS employee must be provided to the taxpayer when Examination or Appeals furnishes the taxpayer or authorized representative with a copy of the TAM. Since the TAM is supplied by the revenue agent or appeals officer and the

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taxpayer should contact the revenue agent or appeals officer with respect to the TAM, it is the revenue agent or appeals officer who should provide his or her identifying information. If a Counsel employee corresponds with or contacts the taxpayer or authorized representative in connection with the development or drafting of a TAM, such as to request additional information or to schedule a conference of right, then the requirements of RRA section 3705(a) must be followed by the Counsel employee. Of course, nothing in the statute or this Notice should be taken as prohibiting the supplying of the employee identifying information if it is appropriate and convenient to do so in circumstances where it is not required.

Procedures for Complying With RRA Section 3705(a)

In General

In order to comply with the requirements of RRA section 3705(a), effective immediately, correspondence or contacts covered by this provision must include the following information:

1. The name of the contact person -- either the person's full name (e.g., John Jones) or the person's title and last name (e.g., Mr. Jones);
2. The office telephone number where the contact person may be reached; and
3. The IRS ID (badge) number, Form 6054, of the contact person. (N.B. This is different from any pocket commission or other building pass that may have been issued to the Counsel employee).

Note that this information should be that of the contact person, not necessarily the employee who signs the correspondence. Of course, the contact person identified should be an employee knowledgeable about the correspondence and case.

If the correspondence is on a form that contains a place for contact information, then the above information should be included in the place so designated. With respect to all other correspondence to which this provision applies, the required information should generally be included in the last paragraph, just before the signature block. Alternatively, if the correspondence is being signed by the contact person, the required information may be included in the signature block.

Macros for documents which generally fall into the ambit of section 3705(a) will be modified so as to prompt the drafter to input the unique identifying number of the contact person.

